

**Docket No. 4770**  
**Thirty-First Set of Data Requests of the**  
**Division of Public Utilities and Carriers to National Grid**  
**March 7, 2018**

**Revenue Requirements**

- 31-1. Please itemize Narragansett Electric protected and unprotected deferred income taxes before and after the change in the corporate federal income tax rate from 35% to 21%. The response should show each element of protected deferred income taxes, unprotected property related deferred income taxes, and non-property related deferred income taxes and should include all supporting workpapers.
- 31-2. Please itemize Narragansett Gas protected and unprotected deferred income taxes before and after the change in the corporate federal income tax rate from 35% to 21%. The response should show each element of protected deferred income taxes, unprotected property related deferred income taxes, and non-property related deferred income taxes and should include all supporting workpapers.
- 31-3. Please provide any analysis prepared by or for the Company regarding the amortization of protected property related excess deferred income taxes pursuant to the average rate assumption method ("ARAM").
- 31-4. Please provide any analysis prepared by or for the Company regarding the appropriate amortization period for unprotected property related excess deferred income taxes.
- 31-5. Please provide any analysis prepared by or for the Company regarding the appropriate amortization period for non-property related excess deferred income taxes.
- 31-6. Referring to Schedule MAL-11-ELEC (REV-1), Page 11, please provide workpapers supporting the adjustment for the "Impact of Federal Tax Reform on June 30, 2017 balance."